



# TAMIL NADU GOVERNMENT GAZETTE

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Margazhi 6, Subakiruthu, Thiruvalluvar Aandu-2053

## Part II—Section 2

**Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.**

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

CONSTITUTION OF THE TAMIL NADU AUTHORITY FOR ADVANCE RULING UNDER THE  
TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

*[G.O. Ms. No. 197, Commercial Taxes and Registration (B1), 21st December 2022,  
Margazhi 6, Subakiruthu, Thiruvalluvar Aandu-2053.]*

**No. II(2)/CTR/1001(a)/2022.**

In exercise of the powers conferred by sub-section (1) of Section 96 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) and in supercession of the Commercial Taxes and Registration Department Notification No. II(2)/CTR/804(d)/2021, published at page 1 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 23rd November, 2021, the Governor of Tamil Nadu hereby constitutes the Tamil Nadu Authority for Advance Ruling consisting of the following members, namely:-

- (i) Thiru R. Gopalsamy, IRS (C&CE), Additional Commissioner of GST and Central Excise (with effect from 19.10.2022); and
- (ii) Tmt. M. Usha, Joint Commissioner (Commercial Taxes) (with effect from 28.10.2022).

B. JOTHI NIRMALASAMY,  
Secretary to Government.